



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

September 14, 2009

Via U.S. Mail and Facsimile (514) 871-8977

Mr. Derek Ivany
Chief Executive Officer
Ivany Mining, Inc.
8720 Dufrost, St. Leonard
Quebec, Canada H1P 2Z5

**Re: Ivany Mining, Inc.
Item 4.01 Form 8-K
Filed August 11, 2009
Item 4.01 Form 8-K/A
Filed September 4, 2009
File No. 0-27645**

Dear Mr. Ivany:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ Chris White

Chris White
Branch Chief